[Shri Debendra Nath. Barman]

licences to big textile mill owners to pro-, duce cloth from artificial fibre, namely, synthetic fibre. As a result of this policy, the powerloom sector and handloom sector are facing stiff competition from the mill sector. Due to this unequal competition they are loosing domestic and international markets.

I would like to know from the Hon. Minister how many big capitalists and textile mill magnates are owners of cotton powerloom industries? I would like to know further why the Central Government has not yet framed a suitable legislation to safeguard the interests of workers who are employed in powerloom industries?

As persent, in Maharashtra, thousands of powerloom industries have closed down. As a result Of that closure, lakhs of workers are now without employment. In our country many poor people are employed in these small-scale industries. We are already facing acute unemployment situation in this country. Due to the closure of these industries, the unemployment situation has aggravated further. I would request the Hon. Minister to frame a suitable legislation for the preservation and development of powerloom sector as he has already done in the case of hand-loom sector. Such a legislation should not only secure the jobs of workers in power-loom sector and but also safeguard their other interests. I would, therefore, like to know what steps the Government have already taken to bring such a lagislation? With these words, I conclude.

THE VICE-CHAIRMAN (DR. BAPU KALDATE): Now, the Finance Minister will make a statement on simplification and rationalisation of Direct Tax Laws.

STATEMENT BY MINISTERS—

Re. Simplification and rationalisation of Direct Tax Laws

THE MINISTER OF FINANCE (SHRI VISHWANATH PRATAP SINGH): Sir, the Honourable Members will recall that in my Budrtet Speech I had indicated that j an exercise towards simplifying the direct tax laws has been undertaken with a view to bring out a new simplified Direct Taxes-Code. In pursuance of this objective, a group of experts of the Central Board of Direct Taxes help extensive deliberations and came out with a number of prp^ posals for simplifying and rationalising the existing provisions of the three direct taxes Acts. These suggestions were considered in the Ministry and tentative proposals have been formulated. Since these proposals are likely to have far-reaching effects, I consider it necessary to publish the same for eliciting public opinion before a final view is taken.

2. I lay a copy of the Discussion paper, which I propose to issue for public opinion, on the Table of the House.

3. The Government hopes that the pro-posals contained in this paper based on trust in the taxpayer will be subjected tot wide discussion and generate a healthy national debate not only in the House but also outside by the public and the experts. This debate will help the Government in rationalising the provisions and simplifying the procedures and to come up with proposals that will encourage voluntary compliance which is so essential for the fiscal system in a country like ours. After a careful consideration of the suggestion and comments received by 30th September, 1986, the Government proposes to come forward with a comprehensive Amendment Bill in the next Budget Session of the Parliament and with a common Direct Taxes Code within the Financial Year 1987-88. Sir, I may add that on page 8 of the paper. i_n para 8.4, sub-para *(c)* should read as follows and not $_{as}$ already printed;

"84 fC) The onus of providing $_a$U elements of the offence except culpable mental state will remain with the In-come-Tax Department. The onus of proving the absence of the existence of culpable mental state will now be with the assessee."

SHRI ATAL BIHARI VAJPAYEE (Madhya Pradesh); We don't have the

copies of the Discussion Paper. Let them be circulated.

SHRI VISHWANATH PRATAP SINGH: They are laid on the Table of the House And the Paper itself is provided in the Lobbies.

SHRI NIRMAL CHATTERJEE (West Bengal); Sir, I want...

THE VICE-CHAIRMAN (DR. BAPU KALDATE): No clarifications. Not at this stage.

SHRI NIRMAL CHATTERJEE: Sir, the Chairman said that within half an hour it should be over. That is what he said_ You should bear with me. We will not go up to 3 P.M.

THE VICE-CHAIRMAN (DR. BAPU KALDATE): We are going to tove a full discussion. Once we start with clarifications, I don't think that we can stop it anywhere. My request to you is... *(Interruptions)*

SHRI VISHWANATH PRATAP SINGH; It is a Discussion Paper It is not a proposal.

SHRI NIRMAL CHATTERJEE: My question would have been whether the payment of tax would be entirely voluntary or not?

THE VICE-CHAIRMAN (DR. BAPU KALDATE): The Chairman's direction is very clear. "Since it is an important discussion, I am allowing a full discussion during the next session. Therefore, there will be no clarifications on fhe statement when it is made." Now, Shri Kushawaha.

CALLING ATTENTION TO A MATTER OF URGENT PUBLIC IMPORTANCE—

Reported Crisis in silk and cotton power-loom industry—contd.

श्री राम नरेश कुशवाहा (उत्तर प्रदेश) : माननीय उपसभाध्यक्ष जी, कपड़ा उद्योग, जो नई कपड़ा नीति है इसने एक ही साथ दो शिकार किए हैं । पहला तो यह है कि सिक मिलों की संख्या दिन-प्रतिदिन बढ़ती जा रही है । 1980 में केवल 17 मिलें बन्द थी और 1981 में 37 हो गई । 1982 में 28, 1983 में 63, 1984 में 77 और 1985 में 78 हो गई । इस प्रकार सिक मिलों की संख्या दिन प्रतिदिन बढ़ता जा रहा है और इनमें कर्मचारियों की जो संख्या थी, वह 1980 में 26517 से बढ़ करके 1985 में 10 लाख 72 हजार 221 हो गई । इससे लगता यह है कि इससे मिलों को सिक करके मिल मालिक उसका पूंजी पावरलूम में लगा रहे हैं । दोनों को आपने एक स्तर पर ला दिया और सरकार से भारी मुआवजा भी ले लेते हैं । इतना ही नहीं, जो मिल का कपड़ा है उसके बंद हो जाने से कंपीटीशन जो है वह अब वहां से खत्म हो करके हैंडलूम पर आ गया है। हैंडलूम का कपड़ा तो हर हालत में पावरलूम से महंगा पड़ेगा । हैंडलूम की जो कोआपरेटिव सोसायटियां है कहने के लिए तो आप कागज में चाहे जितनी सुविधाएं दे रहे हैं जितना माल दे रहे हैं वह कागज में तो मिल जाता है लेकिन वास्तविकता यह है कि इन सोसायटियों के कर्ता-धर्ता राजनीति के लोग हैं । वे सारा अनुदान खा जाते हैं सब कुछ फर्जी कागज पर हो करते हैं और हैंडलूम के बुनकरों की परेशानियां दिन पर दिन बढ़ रही हैं । एक तरफ तो आपने पूंजीपतियों को मिल सिक करके और बड़ी पूंजी डाइवर्ट करने के लिए खुली छूट दे दी है ताकि वे पावरलूम में आ करके अपनी पूंजी इन्वैस्ट करें और फिर तमाम घपले करें । दूसरी तरफ रेशम का सवाल है इसको भी आपने मारा है । इसके लिए मैं सिर्फ जम्मू-कश्मीर का उदाहरण देता हूं । इसमें 1962-63 में 46228 किसान लगे हुए थे रेशम के उत्पादन में तो 1972–73 में इनकी संख्या घट करके 34985 हो गई और 1982-83 में उनकी संख्या 33547 हो गई । उत्पादन भी घट गया । 1962–63 में जहां 9.47 लाख किलोग्राम था वह घट कर 5.76 लाख किलोग्राम हो गया । क्यों हो गया ? क्योंकि आप जो बीच की सप्लाई करते थे उसको भी कम कर कर दिया जहां 1962 में 111.68 लाख बीज आप ने दिया वहीं 1985–85 में 58.39 लाख दिया । यह दोनों तरफ हो रहा है । एक तरफ मिलों को बंद करके डाइवर्ट किया जा रहा है और दूसरी तरफ रेशम